

CITY OF DURHAM, NORTH CAROLINA

Water and Sewer Operating Fund

Schedule of Expenditures and Transfers - Compared to Budget (Modified Accrual Basis)

Year Ended June 30, 2002

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Expenditures			
Administration			
Director	\$ 1,195,690	\$ 1,858,297	\$ 662,607
Utility customer service	<u>1,732,286</u>	<u>2,144,320</u>	<u>412,034</u>
Total administration	<u>2,927,976</u>	<u>4,002,617</u>	<u>1,074,641</u>
Environmental Resources			
Water supply and treatment			
Administrative	329	4,073	3,744
Labs	632,115	688,673	56,558
Water treatment plants	<u>4,212,023</u>	<u>5,243,895</u>	<u>1,031,872</u>
Total water supply and treatment	<u>4,844,467</u>	<u>5,936,641</u>	<u>1,092,174</u>
Wastewater treatment			
North Durham Water Reclamation Facility	2,438,326	2,653,039	214,713
South Durham Water Reclamation Facility	1,515,681	2,457,359	941,678
County sewer treatment service	<u>2,222,359</u>	<u>1,700,000</u>	<u>(522,359)</u>
Total wastewater treatment	<u>6,176,366</u>	<u>6,810,398</u>	<u>634,032</u>
Plant maintenance	<u>3,224,719</u>	<u>3,963,729</u>	<u>739,010</u>
Total environmental resources	<u>17,173,528</u>	<u>20,713,385</u>	<u>3,539,857</u>
Water and Sewer Systems Development			
Administration	155,747	145,949	(9,798)
Systems engineering	2,004,384	2,427,234	422,850
Systems maintenance and construction	5,261,725	7,288,640	2,026,915
Meter maintenance	<u>491,168</u>	<u>1,280,775</u>	<u>789,607</u>
Total water and sewer systems development	<u>7,913,024</u>	<u>11,142,598</u>	<u>3,229,574</u>

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Schedule of Expenditures and Transfers - Compared to Budget (Modified Accrual Basis)

Year Ended June 30, 2002

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive (Negative)</u>
Expenditures (Continued)			
Non-Departmental Charges			
General and administrative	\$ <u>3,895,642</u>	\$ <u>4,223,163</u>	\$ <u>327,521</u>
Fleet replacement	<u>222,474</u>	<u>345,523</u>	<u>123,049</u>
Debt service			
Principal bonds	8,319,435	8,459,435	140,000
Loan from State	750,000	750,000	-
Durham County	712,464	500,000	(212,464)
Interest, fiscal charges, etc. - bonds and loans	<u>7,599,403</u>	<u>8,000,833</u>	<u>401,430</u>
Total debt service	<u>17,381,302</u>	<u>17,710,268</u>	<u>328,966</u>
Total non-departmental charges	<u>21,499,418</u>	<u>22,278,954</u>	<u>779,536</u>
Total expenditures	<u>46,585,970</u>	<u>54,134,937</u>	<u>7,548,967</u>
Transfers to other funds and appropriation to fund balance			
General Fund	82,000	82,000	-
FEMA Grants Fund	57,369	57,369	-
Water and Sewer Construction Fund	1,705,691	1,705,691	-
Risk Retention Fund	191,986	191,986	-
Appropriation to fund balance	<u>-</u>	<u>152,877</u>	<u>152,877</u>
Total transfers to other funds and appropriation to fund balance	<u>2,037,046</u>	<u>2,189,923</u>	<u>152,877</u>
Total expenditures, transfers and appropriations to fund balance	\$ <u><u>48,623,016</u></u>	\$ <u><u>56,324,860</u></u>	\$ <u><u>7,701,844</u></u>